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June 2004

SPECIAL NOTICE FOR OFF-HIGHWAY REFUND FILERS

CHANGE IN TAX RATES AND REFUND APPLICATION

Maine motor fuel excise tax rates are indexed each year on July 1. The indexing is based on any change in the National Consumer Price Index over the prior 12 month period. On July 1, 2004, motor fuel excise tax rates will increase by 2.3%. The new tax rates are .252 cents per gallon of gasoline, .263 cents per gallon of diesel, and .183 cents per gallon of propane.

The Special Fuel and Gasoline Tax Refund Application (SFGR) form is used to request a refund of excise tax paid on fuel used for "off highway" purposes. An offset is made for sales/use tax due on the fuel. Requests for a refund can be made up to 15 months from the date of purchase of the fuel. The potential change in tax rates each July makes it possible to have three different tax rates during the 15 month refund request period. The application form has been updated to accommodate the three different tax rates.

The sales price of fuel fluctuates a great deal over a 15 month time period. The application form has been changed to eliminate the section based on estimated purchase prices, thus allowing taxpayers to receive a true and accurate refund based on actual purchase prices. **Original invoices must be maintained to document any refund claimed. You may be required to provide copies of the original invoicing for verification of the purchase price and excise taxes paid. These records should be maintained for a period of six years.**

The new application form will have to be used for requests that include purchases made after June 30, 2004. Any requests made for fuel purchases after June 30, 2004 on the old application form will be returned. **The new application form has SFGR, Revised 04/04** in the lower left hand corner.

Please contact Maine Revenue Services at 207-624-9745 with any questions or if you need further assistance. Application forms can be requested by calling 207-624-9734 or on the web at <http://www.maine.gov/revenue/fueltax>. Follow the link to Fuel Tax Refund Programs.

Sara Lewis, Deputy Director
Sales, Fuel and Special Tax Division